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# **ORGANIZATION OF HORIZONTAL MONITORING AS A NEW MODEL OF COOPERATION BETWEEN FISCAL BODIES AND LARGE BUSINESS IN UKRAINE**

*Conceptual bases and prospects of introduction of new forms of tax mutual relations of large business and fiscal bodies on the basis of introduction of a new model of cooperation – «horizontal monitoring» are considered. The main directions of the organization of introduction of this*

*method in domestic tax practice are offered. The problem aspects regarding the full use of horizontal monitoring in the fiscal bodies of Ukraine are determined.*

**Keywords:** horizontal monitoring, large taxpayers, tax relations, tax service.

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